

CONSULTATIVE GROUP ON INTERNATIONAL AGRICULTURAL RESEARCH

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CGIAR 1992 Financial Report

Purpose

The CGIAR Secretariat reports annually on the financial performance of the CGIAR in the preceding year, based on financial statements made available by centers. More detailed information on each center's operations is also available in the annual audited statements. The present report does not assess centers' achievements or performance from a substantive point of view. That is the subject of centers' annual program and budget presentations and their annual reports.

In 1991, four new centers joined the system. Three of these were already operating organizations: the International Center for Research in Agroforestry (ICRAF), the International Irrigation Management Institute (IIMI), and the International Network for the Improvement of Banana and Plantain (INIBAP). In 1991 the CGIAR also agreed to create a forestry center, the Center for International Forestry Research (CIFOR). The last center to join the system, the International Center for Living Aquatic Resources Management (ICLARM), was admitted in May 1992. This group of centers is referred to in this report as "expansion centers".

This report provides comprehensive 1992 financial information for eighteen Centers, that is, the 13 pre-expansion centers, and the five expansion centers. Although CIFOR did not operate as a legal entity in 1992, funds provided by the donors for forestry activities are shown as contributions to CIFOR.

Distribution:

CGIAR Members

TAC Chairman, Members, and Secretariat

Center Directors and Board Chairpersons

Section I below summarizes and highlights the main events of the CGIAR 1992 financial year. Section II analyzes the 1992 financial contributions to CGIAR, while Section III deals with 1992 centers' expenses. Finally, Section IV presents financial data on the CGIAR as a corporate entity.

I. Highlights - System Summary

Financial resources (core program grants, complementary program grants, and other income) available to the 18 CGIAR centers in 1992 totalled \$334.9 million^{1/}.

Of these total resources, \$318.6 million was applied for centers' operational program activities, — including depreciation, \$7.4 million was applied towards acquisition of new capital assets (not subject to depreciation), and \$9 million was allocated to operating, capital, and other similar funds.

More detailed information on all centers' sources and applications is shown in Table I-1 and Table I-2 in Annex I; Chart 1 below summarizes the resource data in terms of Sources and Uses of Funds.

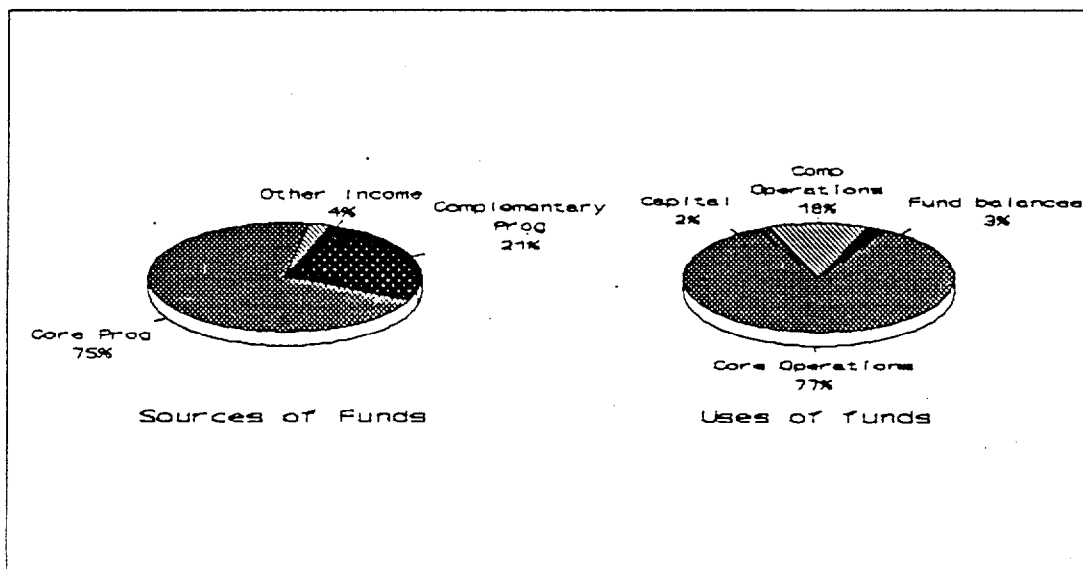


Chart 1. CGIAR 1992 Resource Summary - All Centers

^{1/} Total resources available for core program support amount to \$267.4 million, of which \$247.3 million was in the form of grants to core programs.

The percentage of complementary program funding shown in the chart above is higher than that of the applications to complementary operations. This is because complementary program funding was used in part for capital acquisitions and, in part, in the form of overhead contributions to compensate core operations².

Core program grants were supplemented in late 1992 by \$1.9 million advanced from the World Bank's 1993 funding allocation for the CGIAR. This became necessary as an unexpected reduction in donor contributions in the last two months of 1992 had to be met to avoid disrupting center expenditure plans. This advance is not considered 1992 income for the system.

Pre-Expansion Centers:

For the 13 pre-expansion centers, **total resources** available for programs in 1992 were \$299.4 million (see Table I-1), i.e., 3% below the 1991 level of \$309.5 million.

Total 1992 grants from donors (including the advance of 1993 World Bank funds) for pre-expansion centers were approximately \$1 million lower than the 1991 figure (which included stabilization fund contributions). Significant increases in complementary program grants failed to offset a decline in core program grants. Self-generated income was slightly higher in 1992.

Core program grants in 1992 reduced by over \$11 million (nearly 5%) from the 1991 level. **Complementary program grants**, on the other hand, increased by nearly \$6 million from the 1991 level.

Expansion Centers:

For the expansion centers, **total resources** available for programs in 1992 were \$35.4 million, of which \$33.5 million was from donor grants and \$1.9 million from other income. Since the expansion centers had not previously categorized their programs into core and complementary components, it is not possible to calculate the changes in funding on that disaggregated basis. However, in 1992 core program grants accounted for 80% of expansion centers' donor funding.

Chart 2 illustrates historical trends in grant funding of core and complementary programs for CGIAR centers. The period 1989-91 reflects support for 13 centers; for 1992 all grants for 18 centers are included in the core funding total. It should be noted that the chart below includes grants only and thus does not reflect total available resources as defined earlier on.

^{2/} The calculation and accounting of overhead charges are currently being reviewed by the CGIAR Secretariat in close collaboration with the centers.

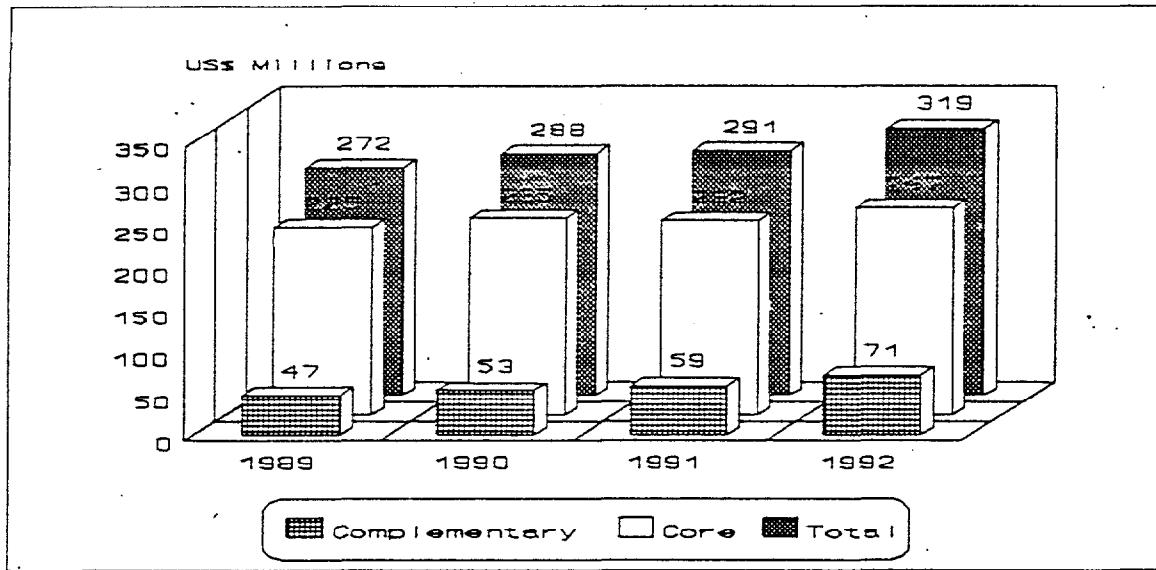


Chart 2. Donor Grants - CGIAR Centers, 1989-92

Expenditure patterns for CGIAR centers are shown in Chart 3. For the years 1989 through 1991, pre-expansion centers' expenditures are reflected, including capital spending. In 1992, 17 centers' expenditures are shown; costs associated with CIFOR's establishment were paid (through the special activities account) from resources which had been provided prior to 1992.

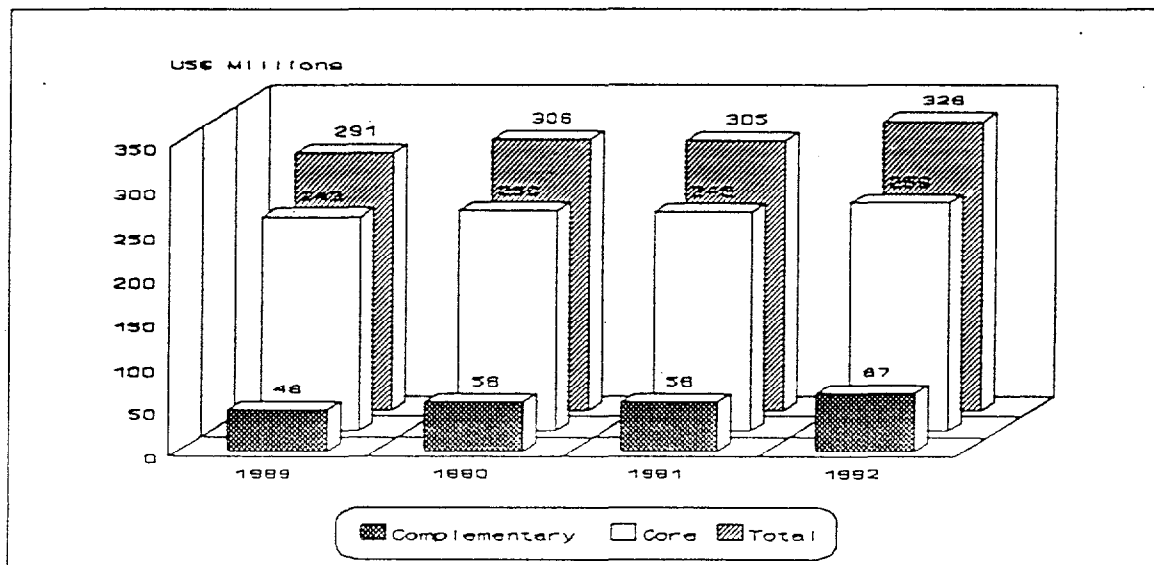


Chart 3. Expenditures - CGIAR Centers, 1989-92

II. Donor Focus: 1992 CGIAR Financial Contributions

Evolution of Core Program Funding Estimates for 1992:

The original core program funding approved by CGIAR was \$311 million for 13 centers; actual funding of 18 centers' core programs was \$247.3 million. The evolution is described here.

Core program funding for the 13 pre-expansion centers, approved for 1992 in the framework of centers' Medium Term Plans, was \$311 million. At TAC-55, in June 1991, TAC endorsed centers' revised 1992 core program and budget proposals, calling for \$332.2 million in funding: \$300.7 million for pre-expansion centers and \$31.5 million for four expansion centers (ICRAF, IIMI, INIBAP, and CIFOR). The Group was presented with this recommendation at ICW91 (doc. ICW/91/17).

At ICW91, and on the basis of indications provided by donors, the CGIAR Secretariat estimated that core program funding would total about \$254 million for 17 centers (\$229 million for pre-expansion centers and \$25 million for expansion centers). At the request of the CGIAR Chair, the Petit Committee brought expected supply in balance with the demand by using a variant of an earlier approved adjustment formula ("Review of the Resource Allocation Process" (ICW/90/33)).

In January 1992 the global estimate of grant resources for core programs was revised slightly downwards to \$251 million, based on additional information from donors. The CGIAR Secretariat advised centers of their revised funding target for 1992 core support based on that estimate. For the 13 pre-expansion centers the estimated grants in support of core programs amounted to \$225 million (i.e., \$12 million below the 1991 comparable funding level of \$237 million); the expansion centers were expected to receive \$25 million; and, an additional \$1 million was projected for the funding of External Reviews scheduled in 1992.

In May 1992, ICLARM formally joined the system, at which time its core program funding was estimated at \$4 million. This increased the total system core program funding target to \$255 million for 1992.

At ICW92, 1992 core program funding was estimated to be \$253.9 million for 18 centers.

Core Programs: The Results

Actual 1992 funding for core programs amounted to \$247.3 million, which includes \$220.4 million for the pre-expansion centers and \$26.9 million for the five expansion

centers. Chart 4 shows the estimates of core program funding at different points in time, including the actual 1992 funding as estimated in May 1993; it illustrates the uncertainty of funding which prevailed throughout the period.

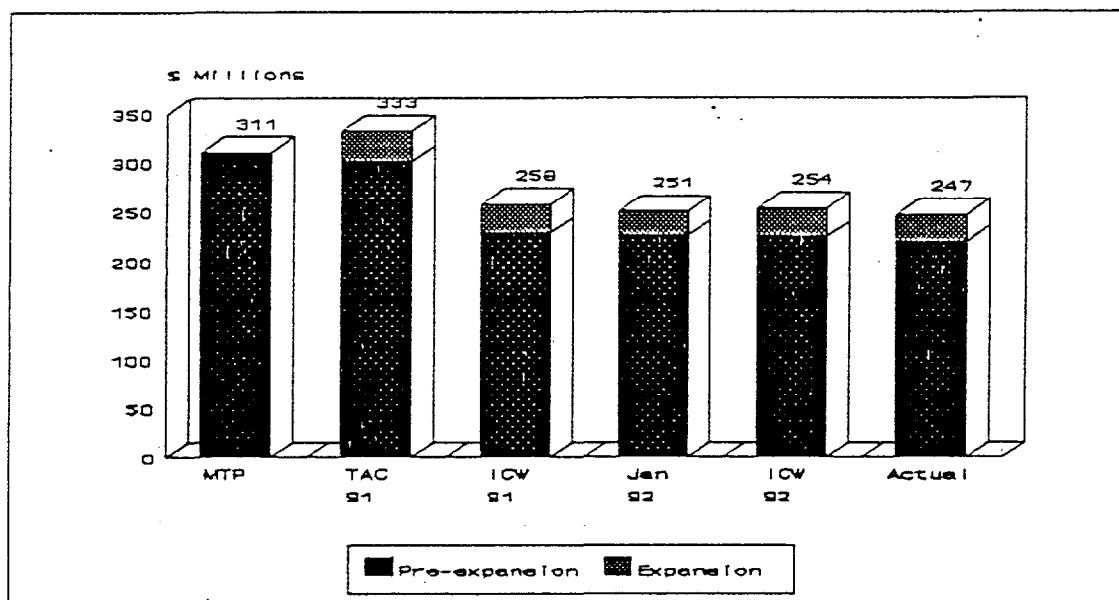


Chart 4. Evolution of 1992 CGIAR Core Program Funding Prospects

Donor Profile:

In 1992, 36 donors contributed to centers' core programs, compared to 39 donors in 1991 (see Tables II-1, II-2, and II-3). The breakdown of 1992 core program funding by donor group is shown in Chart 5, which also indicates the average distribution by donor group during the period 1988-91.

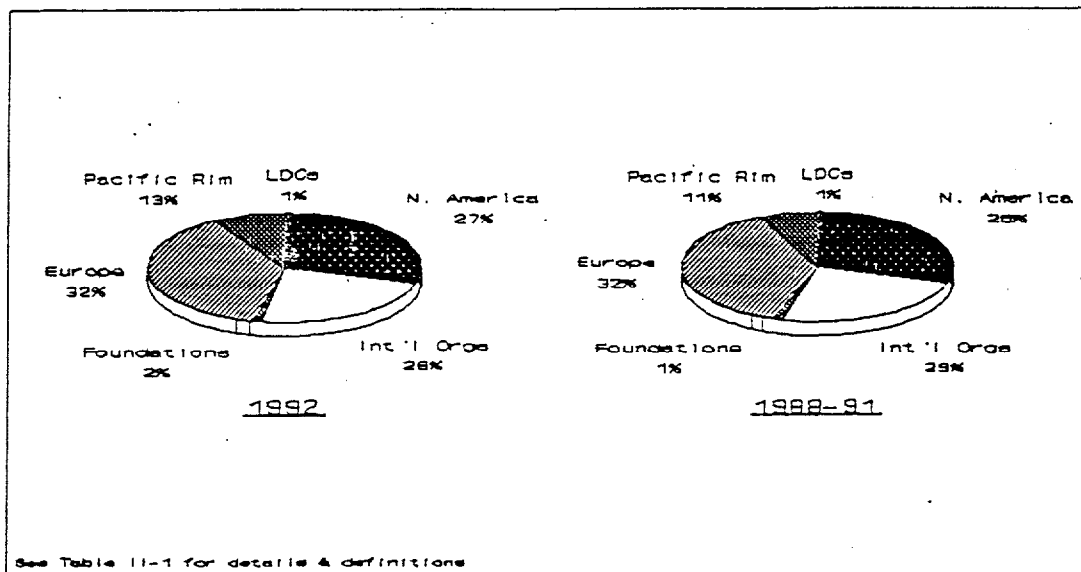


Chart 5. Core Program Funding by Donor Category: 1992 and 1988-1991

The average contribution of the 36 donors who contributed to the core programs in 1992 was about \$6.9 million. In terms of share totals, 76% of the core program grants came from only nine donors (25%), and 96% came from 18 donors. Ten donors contributed \$0.5 million or less, compared to 11 in 1991.

Funding Disbursement and Cash Flow Pattern:

During 1992, the timing of core program funding disbursements was exactly the same as in 1992. (Table II-1). The quarterly statistics for donor payments in 1992 show that in the first three months of the year 17% of the annual grant payments had been disbursed. The cumulative data indicate that after six months, 38% had been disbursed; after nine months, 60% had been disbursed; at year-end, 93% had been disbursed.

Structure of Core Program Funding:

Unrestricted grants represented 82% of total CGIAR core program funding in 1992. In aggregate, this is lower than in previous years. However, for the pre-expansion centers, unrestricted funding was 85% of their total core program funding (compared to 84% in 1991). In the case of the expansion centers, this relationship was very different: only 53% of total core grant income was unrestricted, which was to be expected since most were typically project-funded institutes before joining the CGIAR.

Chart 6 shows the relationship of centers' funding types in 1991 and 1992, and also indicates that the reduction in funding for the pre-expansion centers between 1992 and 1991 was caused by a decrease of \$12 million, split 60-40% between unrestricted and restricted

core grants. Restricted funding as a share of core funding varies widely among centers. Here again there is a marked difference between the pre-expansion and expansion centers. Of the former group, the range of restricted share of total core was from 1% to 24%. In the expansion group, excluding CIFOR, the range was from 30% to 56%. Table II-4 provides more detail at the center level for 1992.

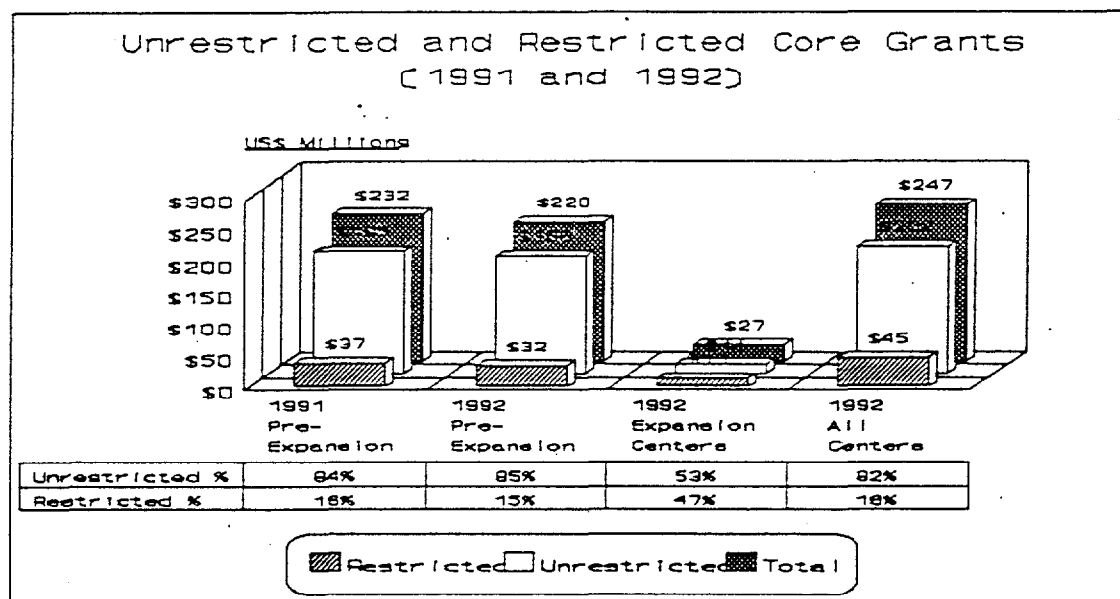


Chart 6. Structure of Core Program Funding: 1991 - 1992

In 1992 unrestricted grants of \$202.2 million were provided by 30 donors. Restricted grants totalling \$45.1 million were provided by 29 donors. Eight core donors provided unrestricted grants only for a total of \$40.7 million. Seven donors provided restricted grants only, totalling \$3.1 million. Twenty-two donors provided both unrestricted and restricted grants for a total of \$203.2 million (Table II-5a).

World Bank Contribution:

In 1992 the World Bank grant to the CGIAR amounted to \$37.6 million, representing 15% of total core program grants. As shown in Table II-7, all centers needed Bank support; seven centers received less than 10% of their core program funding from the Bank; for six centers the Bank's grant ranged from 11% to 20% of core program funding; for five centers World Bank support represented more than 20% of funding (with two centers at the 25-26% level^{3/}).

^{3/} In 1992 World Bank support to ICARDA was limited to 21% of approved needs in line with established Bank policy regarding centers with sustained requirements for balancing

In 1992, the stabilization fund was not operational due to a lack of resources. As noted earlier, an advance of \$1.9 million from the World Bank's 1993 allocation to the CGIAR was required in 1992.

Complementary Grant Results:

Centers' complementary programs -- highly restricted activities of a specific mutual interest to one or more donors and a center -- were funded in the amount of \$71.4 million in 1992. Complementary program grants for the pre-expansion centers totalled \$64.9 million, and \$6.5 million for the expansion centers. Table II-5b provides a detailed summary of complementary grants by donors for the different centers. Thirty two CGIAR donors contributed \$66.7 million, and a number of non-CGIAR donors provided the remaining \$4.7 million, as indicated in Table II-3. In 1992, complementary grants represented 18% of total CGIAR grant funding.

Complementary program funding for the pre-expansion centers increased by 10% in 1992 compared to 1991, from \$59.1 million to \$64.9 million. It is to be noted that the 1990 and 1991 complementary program funding total as reported in Table II-6 is higher than in previous annual reports (an increase of \$1.6 million in 1990, and \$7.5 million in 1991). This is because of the inclusion of the funding for WARDA's capital development program in the complementary program funding for 1990-92. Complementary program funding for operational purposes only increased by about 17% in 1992 from the comparable 1991 level for pre-expansion centers.

Structure of Total Grant Funding

In 1992 the unrestricted grants represented 64% of total grant funding to the centers. There is considerable variation among centers in unrestricted versus restricted/project funding, as noted above, and as seen in Table II-4: half of the centers have at least 40% of their total external funding in the restricted mode (in core or complementary program support). Only four centers (including CIFOR) have less than 20% of their grants in these categories. These ratios provide some insight into the margin of flexibility centers have in managing finances and activities. As has been often described, unrestricted funding reflects the true nature of CGIAR institutional support to research.

Chart 7 illustrates the relative importance of the core and complementary component of each center's total grant funding in 1992. (This illustration includes the supplemental amount of \$1.9 million advanced by the World Bank from its 1993 contribution).

donor support. The 1993 projections so far indicate that contributions to a few more centers would be similarly limited in 1993.

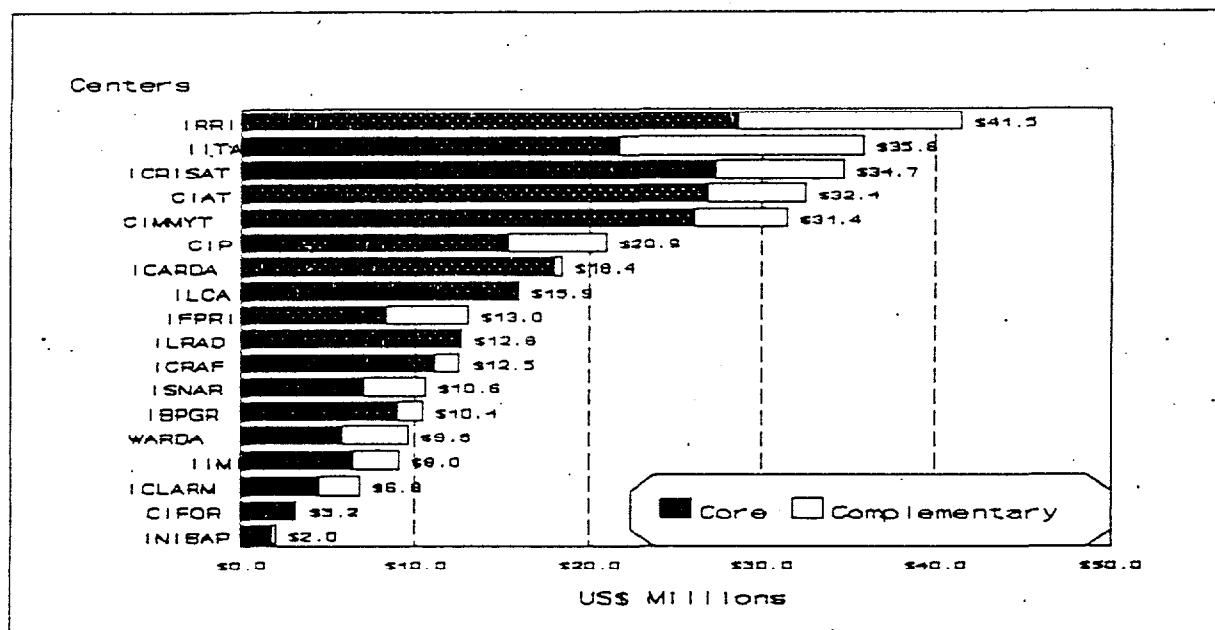


Chart 7. 1992 Core and Complementary Program Funding by Center

III. Center Focus: 1992 CGIAR Expenditures

Core Programs:

In 1992, system core program expenses amounted to \$258.7 million, which includes \$19.4 million for depreciation charges; these are shown, by center, in Table III-1. In addition, increments to centers' fund balances amounted to \$8.7 million. Total applications of available core program funds therefore amounted to \$267.4 million.

For the 13 pre-expansion centers, 1992 expenses on core programs were \$15.2 million (or 6%) below the 1991 level. These centers' senior international staff complement is estimated to have declined from 755 staff-years in 1991 to 747 staff-years in 1992, a one percent decrease (Table III-2).

In terms of the relative distribution of expenses, Research Management (basic administrative costs excluding depreciation) represented 25% of the total operational core expenses for CGIAR centers; for the moment centers generally record depreciation as a line item, and this operational cost is therefore not reflected across the different programs. Expenditure for the broad core program categories defined as Institution-Building was 16% ,

Research Support 10%, and Research Programs 49% of total core program expenses.

Chart 8 illustrates the overall program expenditure pattern for the system in 1991 and 1992. The chart indicates a relative shift between 1991 and 1992 from Research Management towards Research Programs, which may result from a greater allocation of overhead to operating programs by the newer centers.

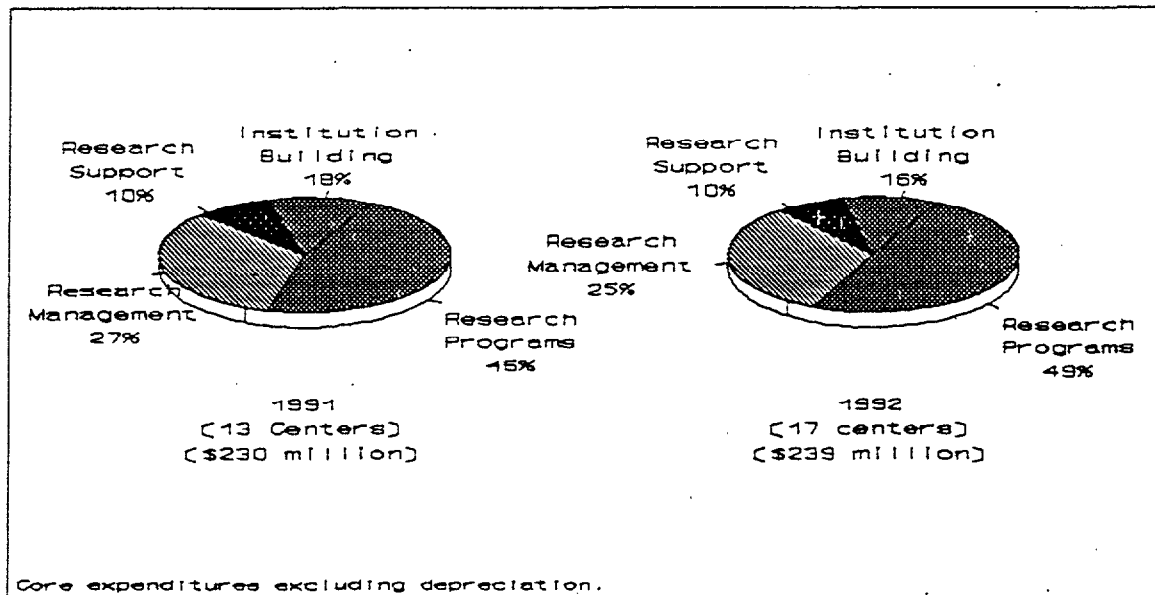


Chart 8. Program Expenditure Patterns, 1991 - 1992

In terms of Object of Expenditure, 1992 spending was broadly in line with previous years' trends. Personnel costs were still the highest expenditure, representing 56% of the total in 1992. Supplies and services account for 29%, and travel for 6%. The remaining 9% represents other expenditures, virtually all accounted for by the depreciation charges.

Chart 9 shows the 1991 and 1992 object of expenditure percentages for the system.

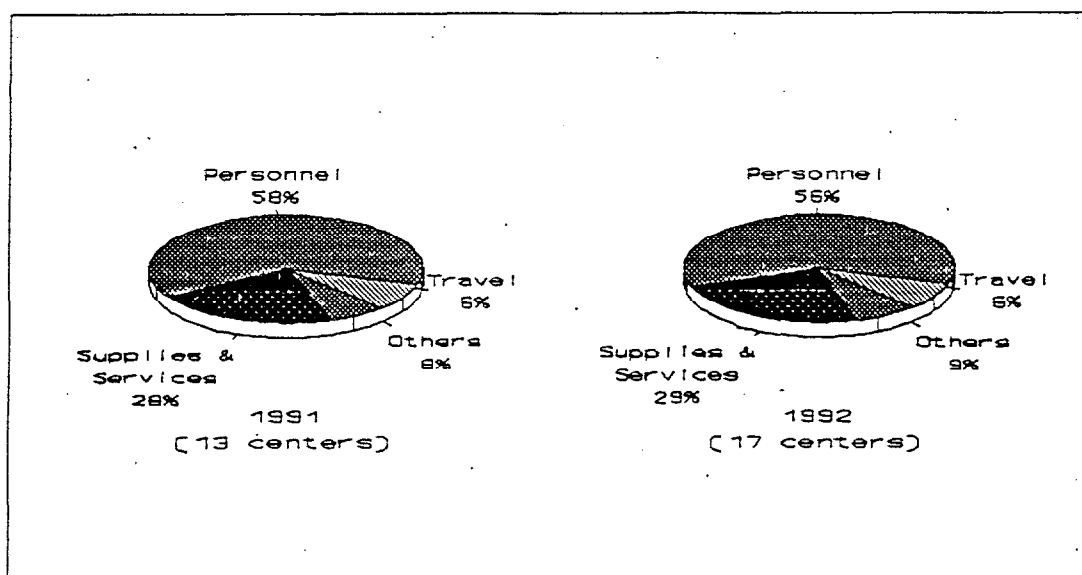


Chart 9. Object of Expenditure, 1991 - 1992

In previous years' financial reports, a summary was provided of the spending by research and research-related activity, including details of spending on different commodities. In their 1992 financial statements, centers have translated their activities (and corresponding expenses) from their traditional categorizations into the categories of activity used by TAC in its report on CGIAR Priorities and Strategies. Centers have been using the latter categorization in the development of their Medium Term Plans for 1994-98. The use of such new categorization are appropriate for forward planning either for goal setting or of gauges against which directional changes are expressed. However, the *ex post* reclassification of activities into the new categorization produces an artificial representation of past performance which is not particularly relevant for the purpose of reporting and accounting on the use of resources. Similarly, the definition of geographical regions also was changed with the same effect.

Complementary Programs

In 1992, global expenditures on complementary programs are estimated at \$67.2 million. For the pre-expansion centers, the total is \$61.7 million, which represents a significant increase over the 1991 level. The remaining \$5.5 million is for the expansion centers. Most of the spending was related to complementary Institution-Building and related Research activities.

IV. Additional System Financial Data

The earlier sections describe the resource flows in 1992. Starting this year the report provides more detail on the financial condition within the CGIAR system. The basis for this information is the audited financial statements of the centers. It must be noted that the balance sheet data are as at December 31 of the respective year and do not represent the average for the year.

Recent changes in CGIAR accounting policy have resulted in financial reporting which adheres closely to Generally Accepted Accounting Principles (GAAP). Therefore, the financial statements are beginning to yield data which are comparable across centers and which are meaningful in a broader sense, that is, in comparison with other non-profit organizations. A significant aspect of this change was the 1991 decision to adopt depreciation accounting. Accordingly, expenditure reporting is now similar with what has been a norm in most non-profit organizations in recent years.

The following table represents a consolidated balance sheet for the CGIAR as a whole (13 centers in 1990 and 1991, and 17 centers in 1992). In view of the relatively technical nature of the information a few explanatory comments follow the table, and a more detailed listing of financial data is provided in Table IV-1, which shows a center-by-center balance sheet and derivative information for 1992.

	<u>1990</u>	<u>1991</u>	<u>1992</u>
	(in US\$ million)		
Current Assets	176.7	182.4	228.9
Net Fixed Assets	210.7	210.0	215.6
TOTAL ASSETS	<u>387.4</u>	<u>392.4</u>	<u>444.5</u>
Current Liabilities	121.9	124.5	155.1
Long Term Liability	2.5	2.0	2.8
Capital in Fixed Assets	210.7	210.0	214.7
Operating Fund	35.9	35.2	40.9
Capital Fund	4.7	11.4	25.6
Other Funds	11.7	9.2	5.5
TOTAL LIABILITIES/ FUND BALANCE	<u>387.4</u>	<u>392.4</u>	<u>444.5</u>

- (i) Current Assets: (cash, short-term investments, accounts receivable, etc.) for the system show a fairly constant level; the increase to \$229 million in 1992 results partly from the addition of the expansion centers.
- (ii) Current Liabilities: (accounts payable, provision, etc.) were \$155 million at the end of 1992. The trend is similar to that for current assets.
- (iii) Long-term Liabilities: \$2.8 million in 1992 is the value of non-current debt at three centers, for capital development programs.
- (iv) Fixed Assets: The proportion of fixed assets (net book value of centers' physical plant and property, as well as equipment of various types) is declining slightly. The range of book value of centers' assets (see table IV-1) is considerable, as would be expected (from \$114,000 to \$50.7 million).

The capital fund, represents a reserve for capital acquisitions, the purpose being to smooth out annual fluctuations in capital needs. The flow of resources into the capital fund is primarily from the centers' depreciation charge. Obviously, unlike profit-making commercial organizations, CGIAR centers cannot routinely borrow from commercial sources to finance constructions and other capital requirements. The growth of the capital fund is clearly seen in the above data.

The basic soundness of the "system balance sheet" overall reflects centers' conservative financial management practices and policies, which even in a difficult funding environment have ensured a healthy institutional position.

One indication of an organization's short-run solvency is its working capital, (the arithmetic difference between current assets and current liabilities). The total working capital of the CGIAR system was \$74 million at December 31, 1992. More centers had fewer than the average number of days of working capital (11 centers) than had more (6 centers).

Another common indicator of short-term liquidity is a related measure, the current ratio (current assets divided by current liabilities). For the system overall, the 1992 year-end current ratio was 1.48. In the absence of an "industry standard" it is not possible to say if this figure is optimal; what is clear, however, is that in general the system appears to be in a sound position inasmuch as the need for short-term borrowing has been minimal, and centers have been able to meet their obligations on time.

Current CGIAR policies encourage centers to accumulate 90 days of operating funds, in order to be able to withstand periodic cash flow problems, and to avoid having to borrow funds. The aggregate operating fund level at year-end 1992 represented 46 days of operating expenses, that is about half the level suggested as a maximum.

While the system average for working capital and operating fund balances appear broadly acceptable, there is a range of levels from center to center.

Donors' outstanding payments (core and complementary) to centers in 1992 (approximately \$51 million at year-end) were balanced by pre-payments from donors of nearly \$63 million at year-end. At the system level this implies that any cash flow impact on operations related to donor funding is due to the timing of disbursement throughout the year, rather than the year-end status overall.

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Table I-1: 1992 Estimated Sources and Applications of Pre-Expansion CGIAR Centers

	CIAT	CIMMYT	CIP	IBPGR	ICARDA	ICRISAT	IFPRI	IITA	ILCA	ILRAD	IRRI	ISNAR	WARDA	TOTAL
I. Core Programs:														
<u>Sources of Funds:</u>														
Donor Grants *	26,922	26,101	15,287	9,049	17,925	27,267	8,283	21,652	15,775	12,609	28,620	7,035	5,761	222,286
Other: comp. overhead	466	0	0	0	0	617	900	1,146	0	0	0	0	0	3,129
prior yr. adjust.	0	446	0	0	0	625	0	0	0	0	0	0	0	1,071
miscellaneous	1,189	1,545	1,054	270	2,216	711	52	271	925	1,059	1,316	321	343	11,272
Total	28,577	28,092	16,341	9,319	20,141	29,220	9,235	23,069	16,700	13,668	29,936	7,356	6,104	237,753
<u>Applications of Funds:</u>														
Operating Expenditure	25,518	26,606	15,481	8,053	17,625	23,581	9,393	19,526	17,622	12,581	26,186	6,864	6,116	215,152
Depreciation	1,542	1,748	635	149	2,439	2,595	185	3,141	1,419	1,146	2,603	271	213	18,086
Total	27,060	28,354	16,116	8,202	20,064	26,176	9,578	22,667	19,041	13,727	28,789	7,135	6,329	233,238
Surplus (Deficit)	1,517	(262)	225	1,117	77	3,044	(343)	402	(2,341)	(59)	1,147	221	(225)	4,520
<u>Allocated As Follows:</u>														
Operating Fund	1,517	0	123	0	8	2,358	(343)	402	(2,341)	(59)	20	116	(225)	1,576
Capital Fund/Fixed Assets	0	0	102	469	69	686	0	0	0	0	1,127	105	0	2,558
Other Funds (net)	0	(262)	0	648	0	0	0	0	0	0	0	0	0	386
Total	1,517	(262)	225	1,117	77	3,044	(343)	402	(2,341)	(59)	1,147	221	(225)	4,520
II. Complementary Programs:														
<u>Sources of Funds:</u>														
Donor Grants	5,542	5,302	5,644	1,405	486	7,550	4,681	14,108	61	0	12,890	3,578	3,830	64,877
less: overhead component	(466)	0	0	0	0	(617)	(900)	(1,146)	0	0	0	0	0	(3,129)
Total	5,076	5,302	5,644	1,405	486	6,733	3,781	12,962	61	0	12,890	3,578	3,830	61,748
<u>Applications of Funds:</u>														
Operating Expenditure	4,840	5,302	5,644	1,405	486	6,424	3,781	12,962	61	0	9,156	3,578	944	54,583
Capital **	236	0	0	0	0	309	0	0	0	0	3,734	0	2,886	7,165
Total	5,076	5,302	5,644	1,405	486	6,733	3,781	12,962	61	0	12,890	3,578	3,830	61,748
* The donor grant line is supplemented by an amount of \$1.91 million which was advanced to the system from 1993 World Bank resources to the system.														
** For acquisitions through complementary grants for assets not owned by the center or from major capital grant for infrastructure.														
III. SUMMARY - TOTAL PROGRAM:														
<u>Sources of Funds:</u>														
Donor Grants	32,464	31,403	20,931	10,454	18,411	34,617	12,964	35,760	15,836	12,609	41,510	10,613	9,591	287,163
Other Revenue	1,189	1,991	1,054	270	2,216	1,336	52	271	925	1,059	1,316	321	343	12,343
Total	33,653	33,394	21,985	10,724	20,627	35,953	13,016	36,031	16,761	13,668	42,826	10,934	9,934	299,506
<u>Applications of Funds:</u>														
Core Operations	27,060	28,354	16,116	8,202	20,064	26,176	9,578	22,667	19,041	13,727	28,789	7,135	6,329	233,238
Complementary Operations	4,840	5,302	5,644	1,405	486	6,424	3,781	12,962	61	0	9,156	3,578	944	54,583
Complementary Capital Exp.	236	0	0	0	0	309	0	0	0	0	3,734	0	2,886	7,165
Fund Balances	1,517	(262)	225	1,117	77	3,044	(343)	402	(2,341)	(59)	1,147	221	(225)	4,520
Total	33,653	33,394	21,985	10,724	20,627	35,953	13,016	36,031	16,761	13,668	42,826	10,934	9,934	299,506

Table I-2: 1992 Estimated Sources and Applications of Expansion CGIAR Centers, and System Total

	CIFOR	ICLARM	ICRAF	IIMI	INIBAP	TOTAL	SYSTEM TOTAL
I. Core Programs:							
<u>Sources of Funds:</u>							
Donor Grants *	3,172	4,469	11,096	6,413	1,782	26,932	249,218
Other: comp. overhead	0	390	161	510	0	1,061	4,190
prior yr. adjust.	0	0	0	0	0	0	1,071
miscellaneous	0	174	1,003	673	56	1,906	13,178
Total	3,172	5,033	12,260	7,596	1,838	29,899	267,657
<u>Applications of Funds:</u>							
Operating Expenditure	0	4,195	10,648	6,834	2,437	24,114	239,266
Depreciation	0	0	1,108	194	28	1,330	19,416
Total	0	4,195	11,756	7,028	2,465	25,444	258,682
Surplus (Deficit)	3,172	838	504	568	(627)	4,455	8,975
<u>Allocated As Follows:</u>							
Operating Fund	3,172	457	504	125	(646)	3,612	5,188
Capital Fund/Fixed Assets	0	381	0	443	19	843	3,401
Other Funds (net)	0	0	0	0	0	0	386
Total	3,172	838	504	568	(627)	4,455	8,975
II. Complementary Programs:							
<u>Sources of Funds:</u>							
Donor Grants	0	2,292	1,413	2,636	201	6,542	71,419
less: overhead component	0	(390)	(161)	(510)	0	(1,061)	(4,190)
Total	0	1,902	1,252	2,126	201	5,481	67,229
<u>Applications of Funds:</u>							
Operating Expenditure	0	1,771	1,252	2,050	201	5,274	59,857
Capital **	0	131	0	76	0	207	7,372
Total	0	1,902	1,252	2,126	201	5,481	67,229
* The donor grant line is supplemented by an amount of \$1.91 million which was advanced to the system from World Bank resources to the system. ** For acquisitions through complementary grants for assets not owned by the center or from major capital grant for infrastructure.							
III. SUMMARY - TOTAL PROGRAM:							
<u>Sources of Funds:</u>							
Donor Grants	3,172	6,761	12,509	9,049	1,983	33,474	320,637
Other Revenue	0	174	1,003	673	56	1,906	14,249
Total	3,172	6,935	13,512	9,722	2,039	35,380	334,886
<u>Applications of Funds:</u>							
Core Operations	0	4,195	11,756	7,028	2,465	25,444	258,682
Complementary Operations	0	1,771	1,252	2,050	201	5,274	59,857
Complementary Capital Exp.	0	131	0	76	0	207	7,372
Fund Balances	3,172	838	504	568	(627)	4,455	8,975
Total	3,172	6,935	13,512	9,722	2,039	35,380	334,886

Table II-1: CGIAR CORE GRANTS BY DONOR (1988-92)
(in millions of units)

		1988		1989		1990		1991		1992 Est. 1/	
		Natl. Currency	Equiv. in US\$	Natl. Currency	Equiv. in US\$	Natl. Currency	Equiv. in US\$	Natl. Currency	Equiv. in US\$	Natl. Currency	Equiv. in US\$
Europe											
Austria	(US \$)	-	1.00	-	0.98	-	1.00	-	1.00	-	1.05
Belgium	(Bfr)	99.93	2.53	89.23	2.50	100.59	3.16	103.65	3.14	105.26	3.13
	(US \$)										0.12
Denmark	(DKr)	17.80	2.53	19.20	2.64	21.65	3.57	23.65	3.39	26.65	4.36
Finland	(Markka)	11.00	2.74	21.80	5.16	21.40	5.31	21.51	5.91	4.20	1.01
France	(FF)	21.00	3.30	20.89	3.60	21.00	4.10	21.10	4.10	22.65	4.91
Germany	(DM)	18.99	10.81	20.84	11.18	18.49	11.21	19.82	11.04	17.05	11.09
	(US \$)										2.62
Ireland	(Punt)	0.10	0.16	0.19	0.28	0.20	0.31	0.20	0.34	0.20	0.34
Italy	(Lire)	5000.00	3.61	5500.00	3.79	2000.49	1.71	2600.00	2.08	2500.00	1.79
	(US \$)	-	4.48	-	5.70	-	4.39	-	3.99	-	4.01
Luxembourg	(US \$)								0.25		0.00
Netherlands	(Dfl)	12.10	6.26	11.81	5.43	12.40	6.89	10.27	5.73	12.06	6.31
	(US \$)								0.72		0.83
Norway	(Nkr)	24.60	3.85	27.85	4.09	30.99	4.70	30.00	4.58	37.00	5.63
	(US \$)								0.10		0.20
Spain	(US \$)	-	0.50	-	0.50	-	0.50	-	0.50	-	0.62
Sweden	(Skr)	33.00	5.41	35.12	5.47	37.70	6.20	37.70	6.07	50.63	8.62
Switzerland	(Sfr)	7.27	5.40	8.67	5.57	8.95	5.91	8.75	6.95	9.90	7.08
	(SFr) (r)										0.00
	(US \$)	-	4.19	-	3.96	-	3.47	-	3.21	-	3.53
United Kingdom	(Pound)	6.48	11.51	6.52	10.87	6.60	11.57	6.72	11.49	6.29	10.91
	(US \$)								0.08		0.21
Sub-total			<u>68.28</u>		<u>71.72</u>		<u>74.01</u>		<u>74.82</u>		<u>79.39</u>
North America											
Canada	(Can \$)	16.90	13.76	15.75	13.21	16.05	13.97	16.61	14.53	18.25	15.33
	(US \$)	-	-	-	1.16	-	1.38	-	1.20	-	2.23
United States	(US \$)	-	40.00	-	40.00	-	39.81	-	41.35	-	43.03
	(US \$)	-	2.22	-	4.14	-	5.28	-	4.28	-	5.09
Sub-total			<u>55.98</u>		<u>58.51</u>		<u>60.44</u>		<u>61.36</u>		<u>65.66</u>
Pacific Rim											
Australia	(Aus \$)	4.27	3.13	4.33	3.70	4.80	3.81	3.58	2.79	5.66	4.31
	(US \$)	-	-	-	-	-	-	-	0.38	-	0.07
Japan	(Yen)	2591.83	20.21	2876.00	19.87	3019.63	23.19	2960.90	22.74	3257.86	25.67
	(US \$)								0.96		1.22
Sub-total			<u>23.34</u>		<u>23.57</u>		<u>27.00</u>		<u>26.87</u>		<u>31.27</u>
Developing Countries											
Brazil	(US \$)	-	0.02	-	0.05	-	0.01	-	0.09	-	0.00
China	(US \$)	-	0.30	-	0.30	-	0.30	-	0.30	-	0.50
India	(US \$)	-	0.50	-	0.50	-	0.50	-	0.50	-	0.50
Korea	(US \$)	-	-	-	-	-	-	-	0.50	-	0.50
Mexico	(US \$)	-	-	-	-	-	-	-	0.10	-	0.04
Nigeria	(US \$)	-	0.12	-	0.02	-	0.09	-	0.12	-	0.03
Philippines	(US \$)	-	0.25	-	0.18	-	0.20	-	0.20	-	0.24
Sub-total			<u>1.19</u>		<u>1.05</u>		<u>1.09</u>		<u>1.81</u>		<u>1.81</u>
Foundations											
Ford Foundation	(US \$)	-	0.79	-	0.79	-	0.94	-	1.18	-	1.75
IDRC	(Can \$)	0.77	0.63	0.75	0.63	0.91	0.73	0.66	0.54	0.69	0.89
Rockefeller Found.	(US \$)	-	0.93	-	1.89	-	1.74	-	0.90	-	1.47
Sub-total			<u>2.35</u>		<u>3.31</u>		<u>3.47</u>		<u>2.63</u>		<u>4.10</u>
International Organizations											
Africa. Dev. Bank	(US \$)	-	0.72	-	1.14	-	1.23	-	1.55	-	0.23
Arab Fund	(US \$)	-	0.35	-	0.51	-	-	-	0.64	-	0.62
Asian Dev. Bank	(US \$)	-	-	-	0.03	-	0.63	-	0.31	-	0.79
EEC	(ECU)	6.90	7.99	8.50	9.45	9.00	12.05	9.00	11.83	9.50	11.56
	(US \$)	-	1.20	-	2.39	-	3.36	-	1.62	-	1.78
IDB	(US \$)	-	10.55	-	11.13	-	10.50	-	6.31	-	5.11
IFAD	(US \$)	-	0.23	-	0.52	-	0.50	-	0.36	-	0.41
OPEC Fund	(US \$)	-	0.28	-	0.30	-	-	-	0.12	-	0.11
UNDP	(US \$)	-	8.99	-	7.52	-	6.33	-	6.64	-	6.87
UNEP	(US \$)	-	0.05	-	0.03	-	-	-	0.03	-	0.00
World Bank	(US \$)	-	30.00	-	33.34	-	34.33	-	35.11	-	37.62
World Bank - Reg.	(US \$)										0.00
Sub-total			<u>60.41</u>		<u>66.36</u>		<u>68.93</u>		<u>64.53</u>		<u>65.08</u>
Total Contributions			<u>211.55 2/</u>		<u>224.52</u>		<u>234.93</u>		<u>232.02</u>		<u>247.31</u>
Memo Items:											
Contribution in US \$			101.91		109.58		118.53		121.42		121.42
(Percentage of total)			48%		49%		50%		52%		49%
Cumulative disbursements by quarters (%)											
Quarter 1			20		19		16		17		17
Quarter 2			42		38		34		38		38
Quarter 3			77		74		56		60		60
Quarter 4			94		92		92		93		93

1/ Based on Centers' preliminary audits.

2/ Excludes \$0.240 million previously reported as "Other Donors' Core Contributions".

Table II-2: CGIAR Donor Ranking of Core Grants (1988-1992)
(US\$ millions)

Annex II

	Donor	1988	Donor	1989	Donor	1990	Donor	1991	Donor	1992 Est.
#1	U.S.	42.22	U.S.	44.14	U.S.	45.09	U.S.	45.63	U.S.	48.12
	World Bank	30.00	World Bank	33.34	World Bank	34.33	World Bank	35.11	World Bank	37.62
	Japan	20.21	Japan	19.87	Japan	23.19	Japan	23.70	Japan	26.89
	Canada	13.76	Canada	14.37	EEC	15.41	Canada	15.73	Canada	17.55
	U.K.	11.51	EEC	11.84	Canada	15.35	EEC	13.45	Germany	13.71
	Germany	10.81	Germany	11.18	U.K.	11.57	U.K.	11.57	EEC	13.33
	IDB	10.55	IDB	11.13	Germany	11.20	Germany	11.04	U.K.	11.12
	Switzerland	9.59	U.K.	10.87	IDB	10.50	Switzerland	10.16	Switzerland	10.60
	EEC	9.19	Switzerland	9.53	Switzerland	9.38	UNDP	6.64	Sweden	8.62
#10	UNDP	8.99	Italy	9.49	Netherlands	6.89	Netherlands	6.45	Netherlands	7.64
	Italy	8.09	UNDP	7.52	UNDP	6.33	IDB	6.31	UNDP	6.87
	Netherlands	6.26	Sweden	5.47	Sweden	6.20	Italy	6.08	Norway	5.83
	Sweden	5.41	Netherlands	5.43	Italy	6.10	Sweden	6.07	Italy	5.80
	Norway	3.85	Finland	5.16	Finland	5.31	Finland	5.91	IDB	5.11
	France	3.30	Norway	4.09	Norway	4.70	Norway	4.68	France	4.91
	Australia	3.13	Australia	3.70	France	4.10	France	4.10	Denmark	4.86
	Finland	2.74	France	3.60	Australia	3.81	Denmark	3.39	Australia	4.38
	Belgium	2.53	Denmark	2.64	Denmark	3.57	Belgium	3.30	Belgium	3.30
	Denmark	2.53	Belgium	2.50	Belgium	3.16	Australia	3.17	Ford Fdn	1.75
#20	Austria	1.00	Rockefeller	1.89	Rockefeller	1.74	AFDB	1.55	Rockefeller	1.47
	Rockefeller	0.93	AFDB	1.14	AFDB	1.23	Ford Fdn	1.18	Austria	1.05
	Ford Fdn	0.79	Austria	0.98	Austria	1.00	Austria	1.00	Finland	1.01
	AFDB	0.72	Ford Fdn	0.79	Ford Fdn	0.94	Rockefeller	0.90	IDRC	0.92
	IDRC	0.63	IDRC	0.63	IDRC	0.78	Arab Fund	0.64	ADB	0.79
	Spain	0.50	IFAD	0.52	ADB	0.63	IDRC	0.54	Arab Fund	0.62
	India	0.49	Arab Fund	0.51	Spain	0.50	Korea	0.50	Spain	0.62
	Arab Fund	0.35	India	0.50	IFAD	0.50	Spain	0.50	China	0.50
	China	0.30	Spain	0.50	India	0.50	India	0.50	India	0.50
	OPEC Fund	0.28	China	0.30	Ireland	0.31	IFAD	0.36	Korea	0.50
#30	IFAD	0.28	OPEC Fund	0.30	China	0.30	Ireland	0.34	IFAD	0.41
	Philippines	0.25	Ireland	0.28	Philippines	0.20	ADB	0.31	Ireland	0.34
	Ireland	0.16	Philippines	0.18	Nigeria	0.09	China	0.30	Philippines	0.24
	Nigeria	0.12	Brazil	0.05	Brazil	0.01	Luxembourg	0.25	AFDB	0.23
	UNEP	0.05	ADB	0.03	Arab Fund	0.00	Philippines	0.20	OPEC Fund	0.11
	Brazil	0.02	UNEP	0.03	UNEP	0.00	Nigeria	0.12	Mexico	0.04
	ADB	0.00	Nigeria	0.02	Mexico	0.00	OPEC Fund	0.12	Nigeria	0.03
	Mexico	0.00	Mexico	0.00	OPEC Fund	0.00	Mexico	0.10	Brazil	0.00
	Kellogg	0.00	Kellogg	0.00	Kellogg	0.00	Brazil	0.09	Kellogg	0.00
							UNEP	0.03	Luxembourg	0.00
#40							Kellogg	0.00	UNEP	0.00
		211.54		224.52		234.91		232.02		247.31

Table II-3: 1992 GRANTS
(in US\$ millions)

Donor 1/ Contributing	Core			Complementary	
	Unrestricted	Restricted	Sub--Total	Restricted	Total
<u>CGIAR Members Countries</u>					
<u>Europe</u>					
Austria	0.93	0.13	1.05	0.75	1.80
Belgium	2.41	0.89	3.30	1.64	4.93
Denmark	4.50	0.36	4.86	0.55	5.41
Finland	1.01	0.00	1.01	0.13	1.14
France	4.14	0.77	4.91	0.34	5.25
Germany	8.32	5.39	13.70	8.81	22.51
Ireland	0.34	0.00	0.34	0.00	0.34
Italy	1.78	4.01	5.80	1.04	6.83
Netherlands	4.96	2.68	7.64	3.57	11.21
Norway	5.25	0.58	5.83	0.07	5.90
Spain	0.62	0.00	0.62	0.00	0.62
Sweden	6.39	2.23	8.61	0.21	8.82
Switzerland	7.08	3.53	10.60	5.50	16.11
U.K.	10.91	0.21	11.12	0.81	11.93
Subtotal	58.61	20.77	79.38	23.43	102.80
<u>North America</u>					
Canada	15.33	2.23	17.55	6.24	23.79
U.S.	43.03	5.09	48.12	18.14	66.25
Subtotal	58.35	7.32	65.67	24.37	90.04
<u>Pacific Rim</u>					
Australia	3.91	0.47	4.38	2.04	6.41
Japan	25.67	1.22	26.89	1.37	28.27
Subtotal	29.58	1.69	31.27	3.41	34.68
<u>Developing Countries</u>					
China	0.50	0.00	0.50	0.00	0.50
India	0.50	0.00	0.50	0.01	0.50
Korea	0.47	0.03	0.50	0.05	0.55
Mexico	0.04	0.00	0.04	0.00	0.04
Nigeria	0.03	0.00	0.03	0.01	0.04
Philippines	0.24	0.00	0.24	0.01	0.24
Subtotal	1.76	0.03	1.79	0.08	1.87
Total Country	148.29	29.81	178.10	51.28	229.39
<u>Foundations</u>					
Ford Foundation	1.25	0.50	1.75	1.19	2.94
IDRC	0.00	0.89	0.89	2.24	3.13
Kellogg Foundation	0.00	0.00	0.00	0.36	0.36
Rockefeller	0.00	1.47	1.47	1.92	3.38
Foundation Subtotal	1.25	2.85	4.10	5.71	9.81
<u>Int'l and Regional Organization</u>					
African Development Bank	0.00	0.23	0.23	1.58	1.82
Asian Development Bank	0.00	0.79	0.79	2.84	3.63
Arab Fund	0.00	0.62	0.62	0.00	0.62
EEC	11.56	1.78	13.33	1.83	15.16
IDB	3.51	1.60	5.11	1.09	6.20
IFAD	0.00	0.41	0.41	1.22	1.64
OPEC Fund	0.00	0.11	0.11	0.10	0.20
UNDP	0.00	6.87	6.87	1.08	7.95
UNEP	0.00	0.00	0.00	0.10	0.10
World Bank	37.62	0.00	37.62	0.00	37.62
<u>International and Regional</u>					
Donor Subtotal	52.68	12.41	65.09	9.86	74.94
Subtotal	202.22	45.07	247.29	66.85	314.14
Non-CGIAR Donors				4.57	4.57
Grand Total	202.22	45.07	247.29	71.42	318.71

Table II-4: 1992 CGIAR FUNDING BY CENTER
(in US\$ millions)

<u>Pre - Expansion</u>	<u>Unrestricted Core</u>	<u>Restricted Core</u>	<u>Total Core</u>	<u>% of Core Restricted</u>	<u>Restricted Compl'tary</u>	<u>Total Funding</u>	<u>% of Total Restricted</u>
CIAT	24.0	2.9	26.9	11%	5.5	32.5	26%
CIMMYT	22.6	3.5	26.1	13%	5.3	31.4	28%
CIP	13.9	1.4	15.3	9%	5.6	20.9	34%
BPGR	9.0	0.1	9.0	1%	1.4	10.5	14%
CARDA	14.1	3.8	17.9	21%	0.5	18.4	24%
CRISAT	20.7	6.6	27.3	24%	7.4	34.6	40%
FPRI	6.7	1.6	8.3	20%	4.7	13.0	49%
ITA	19.5	2.2	21.7	10%	14.1	35.8	45%
LCA	13.3	2.5	15.8	16%	0.1	15.8	16%
LRAD	10.7	1.9	12.6	15%	0.0	12.6	15%
RRI	24.5	4.1	28.6	14%	12.9	41.5	41%
SNAR	6.5	0.5	7.0	7%	3.6	10.6	39%
WARDA	4.6	1.1	5.8	19%	3.8	9.6	52%
Subtotal pre-expansion	190.0	32.3	222.3	15%	64.9	287.2	34%
Less: advance from 1993	-1.9	0.0	-1.9		0.0	-1.9	
Total pre-expansion	188.1	32.3	220.4	15%	64.9	285.3	34%
<u>Expansion Centers</u>							
IFOR	3.1	0.0	3.2	1%	0.0	3.2	1%
CLARM	2.0	2.5	4.5	56%	2.3	6.8	71%
CRAF	4.9	6.2	11.1	56%	1.4	12.5	61%
IMI	2.9	3.5	6.4	55%	2.6	9.0	68%
NIBAP	1.3	0.5	1.8	30%	0.2	2.0	37%
Total expansion	14.2	12.8	26.9	47%	6.5	33.5	58%
TOTAL GRANTS	202.2	45.1	247.3	18%	71.4	318.7	37%

Summary of Funding Types, in Percentages

	<u>Pre-Expand</u>	<u>Expansion</u>	<u>Total</u>
Unrestricted core as % of total core funding	85%	53%	82%
Restricted core as % of total core funding	15%	47%	18%
Total core as % of all funding	77%	80%	78%
Complementary as % of all funding	23%	20%	22%
Unrestricted core as % of all funding	66%	42%	63%
All restricted as % of all funding	34%	58%	37%

Table II-5A: 1992 Core Grants by Center by Donor
(in \$ millions)

Donor	CIAT	CIPOR	CIMMYT	CIP	IBPGR	ICARDA	ICLARM	ICRAP	ICRISAT	IPPRI	IIMI	ITTA	ILCA	ILRAD	INIBAP	IRRI	ISNAR	WARDA	Donor Total
ADB							0.13				0.31					0.35			0.79
AfDB									0.15		0.03		0.05						0.23
Arab Fund						0.62													0.62
Australia	0.15	0.23	0.68	0.15	0.21	0.30	0.26	0.16	0.72	0.19	0.12		0.11	0.12	0.12	0.66	0.19		4.38
Austria			0.23	0.34	0.10	0.15						0.09	0.15						1.05
Belgium	0.18		0.23	0.18	0.09				0.15	0.10		0.66	0.21	0.54	0.41	0.29	0.18	0.06	3.30
Brazil																			0.00
Canada	1.53	0.25	1.51	1.22	0.52	0.84	0.25	2.12	2.11	0.57	0.29	1.64	0.85	0.84	0.37	1.38	0.60	0.67	17.56
China	0.02		0.08	0.08	0.08	0.05			0.05	0.01	0.01	0.01				0.08	0.03		0.50
Denmark			0.78	0.75	0.35	0.35	0.60			0.15	0.00	0.35	0.61	0.17		0.75			4.86
EEC	2.30		2.28	1.39			0.31		2.30		0.36	0.26	0.87		0.08	2.30	0.62	0.27	13.33
Finland				0.19				0.19	0.19				0.19	0.05		0.19			1.01
Ford Fdn	0.10		0.10			0.15	0.16	0.10		0.15	0.66	0.10				0.23			1.75
France	0.19	0.06	0.47	0.31	0.20	0.75	0.09	0.14	0.48	0.10	0.21	0.33	0.31	0.18	0.25	0.24	0.32	0.28	4.91
Germany	1.18		0.52	0.54	0.32	2.13	0.21	0.96	1.86	0.75	0.80	1.10	0.97	0.66		0.84	0.40	0.49	13.71
IDB	2.00		2.09	1.02															5.11
IDRC						0.09	0.35	0.30					0.11					0.03	0.89
IPAD						0.08		0.16			0.06		0.11						0.41
India			0.05	0.03	0.05	0.03			0.13	0.05	0.03	0.03			0.03	0.10			0.50
Ireland													0.34						0.34
Italy	0.34		0.15	0.42	0.49	1.06			0.39	0.35		0.61	0.39	0.57		0.39	0.54	0.11	5.80
Japan	3.08	0.62	2.38	1.06	1.31	0.31		0.52	3.10	1.10	0.45	3.06	0.46	0.68		7.45	0.45	0.88	26.89
Korea			0.06	0.06	0.05				0.05			0.05				0.23			0.50
Luxembourg																			0.00
Mexico	0.02			0.01		0.01													0.04
Netherlands	0.29	0.57	0.16	0.57	0.86	0.61		0.85	0.53	0.57	0.82	0.82	0.28	0.14	0.06	0.27	0.12	0.14	7.64
Nigeria												0.03	0.01						0.03
Norway	0.68	0.22	0.23	0.20	0.37	0.46	0.23	0.58	0.76	0.27		0.76	0.64	0.30		0.12			5.83
OPEC			0.05						0.03				0.03						0.11
Philippines			0.04	0.01			0.02			0.02						0.12	0.03		0.24
Rockefeller Fdn		0.04					0.02	0.39			0.32	0.30				0.40		0.00	1.47
Spain	0.09		0.10	0.07	0.05	0.13		0.03		0.03					0.05	0.03	0.05		0.61
Sweden	0.37			1.30	0.62	0.66		2.04	0.86			0.35	0.31	0.51		0.86	0.11	0.63	8.62
Switzerland	2.15	0.15	0.28	1.18	0.52			0.49	1.35	0.25		0.91	1.80	0.65		0.40	0.48		10.60
UNDP			1.97			0.30	0.33	0.16	1.43		0.06	0.01		0.93	0.16	1.52			6.87
UNEP																			0.00
United Kingdom	0.89		1.21	0.86	0.93	0.91	0.06		1.55	0.26	0.16	0.70	0.52	1.04		1.54	0.28	0.19	11.10
United States	5.06	0.45	5.60	2.35	1.15	4.27	0.94	1.21	5.22	2.62	1.15	5.80	2.98	1.97	0.13	5.40	1.30	0.51	48.12
World Bank I/	6.29	0.60	4.87	1.00	0.79	3.70	0.50	0.70	3.87	0.75	1.58	3.70	3.48	3.24	0.13	2.50	1.34	1.50	39.53
Center Total	26.92	3.17	26.10	15.28	9.05	17.93	4.47	11.10	27.27	8.28	6.41	21.65	15.77	12.61	1.78	28.63	7.04	5.76	249.22

I/ WB Total includes a supplemental amount of \$1.91 from the 1993 grant which was intended to assist centers achieve their approved funding.

Table II-5B: 1992 Complementary Grants By Center By Donor
(in \$ millions)

Donor	CIAT	CIMMYT	CIP	IBPGR	ICARDA	ICLARM	ICRAP	ICRISAT	IPPRI	IIMI	ITA	ILCA	ILRAD	INIBAP	IRRI	ISNAR	WARDA	Total
ADB			0.43					0.38	0.27	0.38					1.30	0.09		2.84
AFDB								0.45	0.04	0.38							0.72	1.58
Arab Fund																		0.00
Australia	0.11	0.03		0.01		0.01		0.01	0.07		0.41				1.39			2.04
Austria											0.75							0.75
Belgium	0.07		0.51	0.14			0.15	0.07			0.53			0.09	0.07			1.64
Brazil																		0.00
Canada	1.79	2.95	0.00					1.02	0.03		0.16				0.01	0.15	0.13	6.23
China																		0.00
Denmark		0.06				0.16	0.15				0.10				0.05	0.04		0.55
EEC										0.19	1.36					0.08	0.19	1.83
Finland		0.06	0.07															0.13
Ford Fdn		0.04			0.12	0.09			0.02	0.68	0.16				0.08			1.19
France	0.10	0.01				0.00				0.12				0.11				0.34
Germany	0.14	0.02	0.61	0.40	0.01	0.75		1.13	0.31		0.85				3.01	0.07	1.52	8.81
IDB	0.70		0.17													0.22		1.09
IDRC	0.28		0.10	0.12				0.06	0.07		0.78				0.55	0.09	0.05	2.24
IFAD	0.16							0.08			0.76				0.22			1.22
India								0.01										0.01
Ireland																		0.00
Italy	0.06		0.25	0.09	0.18						0.32				0.03	0.12		1.04
Japan	0.05	0.18	0.00	0.12				0.35	0.06						-0.07		0.68	1.37
Kellogg FDN	0.36		0.01															0.36
Korea															0.05			0.05
Mexico																		0.00
Netherlands	0.15	0.12	0.10		0.13		0.39				1.35				0.32	1.02	0.00	3.57
Nigeria											0.01							0.01
Norway		0.04				0.01			0.03									0.07
OPEC			0.05		0.05													0.10
Philippines															0.01			0.01
Rockefeller Fdn	0.27	0.31	0.11					0.04	0.26		0.21				0.59	0.12		1.92
Spain																		0.00
Sweden						0.02			0.03						0.14	0.03		0.21
Switzerland	0.98	0.34	2.27					0.51			0.11				1.18	0.11		5.50
UNDP	0.04	0.04	0.01					0.29			0.02				0.07	0.08	0.54	1.08
UNEP				0.07			0.04											0.10
United Kingdom		0.01		0.16		0.02	0.27		0.01		0.00				0.33	0.01		0.81
United States		0.96	0.71			0.20		2.86	2.79	0.86	5.79				3.36	0.62		18.14
World Bank																		0.00
Non-CGIAR Donor	0.30	0.15	0.26	0.30		0.83	0.41	0.19	0.70	0.02	0.42	0.06		0.01	0.20	0.72		4.57
Center total	5.54	5.30	5.64	1.41	0.49	2.29	1.41	7.35	4.68	2.64	14.11	0.06	0.00	0.20	12.89	3.58	3.83	71.42

Table II-6: CGIAR FUNDING (1988-1992)
(in US\$ million)

	<u>1988</u>	<u>1989</u>	<u>1990</u>	<u>1991</u>	<u>1992</u>
Core Funding					
CIAT	24.4	28.4	27.7	27.9	26.9
CIMMYT	25.9	27.9	27.1	26.6	26.1
CIP	17.8	18.6	16.9	17.1	15.3
IBPGR	5.9	7.1	7.0	8.1	9.0
ICARDA	17.3	18.4	18.7	19.5	17.9
ICRISAT	26.0	30.1	31.5	29.4	27.3
IFPRI	8.7	8.8	9.1	8.9	8.3
ITTA	21.1	22.0	22.5	22.4	21.7
ILCA	16.5	20.3	20.2	19.4	15.8
ILRAD	12.6	13.4	13.6	13.5	12.6
IRRI	26.5	26.6	29.8	29.8	28.6
ISNAR	6.8	7.5	7.0	7.6	7.0
WARDA	5.4	6.1	6.2	6.7	5.8
subtotal pre-expansion	215.0	235.2	237.4	236.7	222.3
less: advance from 1993					-1.9
total pre-expansion	215.0	235.2	237.4	236.7	220.4
CIFOR					3.2
ICLARM					4.5
ICRAF					11.1
IIMI					6.4
INIBAP					1.8
total expansion					26.9
Total Core Grants :	215.0	235.2	237.4	236.7	247.3
Net Flow To (+)/From (-) Stab.	-3.4	-10.7	-2.5	-4.7	
Total Core Funding	211.5	224.5	234.9	231.9	247.3
Complementary Funding					
From Donors, previously reported	49.8	47.3	51.4	51.6	71.4
Adjustment for capital programs			1.6	7.5	
Total Complementary Funding	49.8	47.3	53.0	59.1	71.4
Total Funding					
Total Donor Funding	261.3	271.8	287.9	291.0	318.7
Core as Percentage of Total Funding	81%	83%	82%	80%	78%

Table II-7: World Bank Balancing Grants (1988-1992)

	World Bank Contribution (in US\$ m)					World Bank Funding as Percentage of Centers' Funding (1988 to 1991 approved = actual; in 1992 actual differed)					
	1988	1989	1990	1991	1992 (est.)	1988	1989	1990	1991	1992 (approv.)	1992 (actual)
CIAT	0.43	3.00	3.22	4.82	6.29	2%	11%	11%	17%	24%	23%
CIMMYT	2.00	2.40	3.33	3.95	4.87	8%	9%	12%	15%	19%	19%
CIP	3.00	1.71	2.40	1.85	1.00	17%	9%	14%	11%	6%	7%
BPGR	0.00	0.45	0.30	0.00	0.79	0%	6%	4%	0%	9%	9%
CARDA	4.80	4.25	4.30	4.00	3.70	28%	23%	22%	20%	20%	21%
CRISAT	2.11	1.85	3.58	2.79	3.87	8%	6%	12%	10%	14%	14%
FPRI	1.68	1.33	1.78	1.46	0.75	19%	15%	20%	17%	9%	9%
ITA	5.40	4.35	4.07	3.39	3.70	26%	20%	17%	15%	17%	17%
LCA	2.50	4.07	4.30	4.71	3.48	15%	20%	21%	23%	18%	22%
LRAD	1.80	2.42	2.80	2.52	3.24	14%	18%	21%	19%	25%	26%
RRI	1.95	1.95	3.40	2.89	2.50	7%	7%	11%	10%	9%	9%
SNAR	1.55	1.77	1.75	1.00	1.34	23%	24%	26%	14%	20%	19%
WARDA	1.00	1.29	1.60	1.56	1.50	19%	21%	25%	24%	24%	26%
Sub-Total	28.22	30.84	36.83	34.94	37.03	13%	13%	15%	15%	16%	17%
IFOR					0.60					18%	19%
CLARM					0.50					4%	11%
CRAF					0.70					17%	6%
IMI					0.58					8%	9%
NIBAP					0.13					6%	7%
Sub-Total					2.50					9%	9%
Center Total	28.22	30.84	36.83	34.94	39.53	1/	13%	13%	15%	15%	16%
Stab Fund 1/	0.78	2.50	-2.50	0.17	0.00						
Spec. Act. Fund	1.00										
Advance 2/					1.90						
TOTAL	30.00	33.34	34.33	35.11	37.63						

1/ Allocation of the World Bank contribution to the Stabilization Fund. Also, an advance of \$2.5 million from the Stab. Fund was made in 1990 to enable centers to meet their operating levels.

2/ An advance of \$1.91 million from 1993 World Bank funding was made to centers in 1992. This is included in center details above.

Table III-1: CGIAR Expenditure (1988-1992)
(in US\$ million)

	<u>1988</u>	<u>1989</u>	<u>1990</u>	<u>1991</u>	<u>1992</u>
Core Expenditure					
CIAT	24.9	27.96	28.2	29.0	27.1
CIMMYT	27.4	27.12	26.6	27.7	28.4
CIP	17.2	18.8	17.9	19.5	16.1
IBPGR	6.2	7.2	7.3	7.4	8.2
ICARDA	20.6	24.3	22.9	22.0	20.1
ICRISAT	25.2	29.5	32.1	30.6	26.2
IFPRI	8.4	9.0	9.2	9.0	9.6
IITA	20.1	21.7	23.4	23.4	22.7
ILCA	17.7	22.3	22.6	20.9	19.0
ILRAD	13.0	12.3	13.6	13.9	13.7
IRRI	27.7	28.9	30.8	30.4	28.8
ISNAR	6.3	7.4	8.3	8.6	7.1
WARDA	5.4	6.7	6.6	6.1	6.3
subtotal	220.1	243.1	249.5	248.4	233.2
CIFOR					0.0
ICLARM					4.2
ICRAF					11.8
IIMI					7.0
INIBAP					2.5
subtotal					25.4
Total Core Expenditure :	220.1	243.1	249.5	248.4	258.7
Complementary Expenditure					
From Donors, previously reported	36.3	47.8	54.6	48.7	67.2
Adjustment for capital programs	0.0	0.0	1.6	7.5	0.0
Total Complementary Expenditure:	36.3	47.8	56.2	56.2	67.2
Total Expenditure	256.4	290.9	305.8	304.6	325.9

Table III-2: Filled Senior Core Positions
1988-1992

	1988 (actual)	1989 (actual)	1990 (actual)	1991 (actual)	1992 (estimate)
CIAT	73	77	76	81	70
CIMMYT	85	89	83	85	79
CIP	87	77	84	73	67
IBPGR	26	25	30	30	24
ICARDA	54	56	59	56	66
ICRISAT	91	80	86	87	87
IFPRI	35	39	37	32	26
ITA	91	92	90	92	97
ILCA	56	49	55	49	51
ILRAD	62	56	58	56	57
IRRI	71	73	67	61	69
ISNAR	28	31	33	34	34
WARDA	26	23	23	19	19
subtotal	785	767	781	755	746
CIFOR					0
ICLARM					18
ICRAF					46
IMI					22
INIBAP					10
subtotal					96
TOTAL	785	767	781	755	842

Table IV-1: Financial Position Data, CGIAR Centers

	CIAT	CIMMYT	CIP	IBPGR	ICARDA	ICRISAT	IPPRI	ITA	ILCA	ILRAD	IRRI	ISNAR	WARDIA	ICLARM	ICRAP	IIMI	INIBAP	(all centers) 1992	(pre-expansion centers) 1991	1990
	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL
ASSETS																				
Current Assets	35.6	10.4	10.7	5.5	26.7	22.8	4.2	22.2	12.5	11.0	45.6	4.8	3.9	2.9	5.0	4.1	1.1	228.9	182.4	176.7
Net Fixed Assets	18.9	12.0	9.8	0.7	27.0	50.7	0.5	31.6	10.3	10.5	25.8	0.5	12.4	0.4	2.0	2.3	0.1	215.6	210.0	210.7
Total	54.5	22.4	20.4	6.2	53.7	73.5	4.7	53.8	22.8	21.4	71.4	5.3	16.3	3.4	7.1	6.4	1.3	444.5	392.4	387.4
LIABILITIES/UND BALANCES																				
Current Liabilities	28.2	5.8	6.3	2.1	16.2	11.5	3.9	14.7	6.8	4.1	37.3	2.9	5.1	1.9	4.4	2.7	1.1	155.1	124.6	121.9
Non-Current Liabilities													1.6		0.0	1.2	0.0	2.8	2.0	2.5
Capital Invested in FA	18.9	12.0	9.8	0.7	27.0	50.7	0.5	31.6	10.3	10.5	25.8	0.5	12.5	0.4	2.0	1.3	0.1	214.7	210.0	210.7
Capital Fund	3.0	0.4	2.1	0.3	4.1	5.4		2.9	3.5	1.9	5.0	0.1	-4.0	0.2	0.0	0.7		25.6	11.4	4.7
Operating Fund	3.9	2.8	2.3	2.2	6.4	5.6	0.3	4.6	2.1	3.2	2.7	1.8	1.2	0.7	0.5	0.6	0.0	40.9	35.2	35.9
Other Funds	0.4	1.4		0.9		0.2				1.8	0.6			0.1				5.5	9.2	11.7
Total	54.5	22.4	20.4	6.2	53.7	73.5	4.7	53.8	22.8	21.4	71.4	5.3	16.3	3.4	7.1	6.4	1.3	444.6	392.4	387.4
Operating Fund (days)	44	30	38	82	113	61	8	47	41	85	23	60	49	40	14	22	4	46	43	45
As % of System Ave.	96%	66%	83%	180%	248%	134%	18%	103%	90%	186%	50%	132%	107%	88%	31%	48%	9%	100%	100%	100%
Liquidity Measures:																				
Current Ratio	1.26	1.78	1.70	2.68	1.65	1.98	1.07	1.51	1.83	2.69	1.22	1.62	0.77	1.50	1.14	1.52	1.03	1.48	1.46	1.45
As % of System Ave.	85%	121%	115%	181%	112%	134%	73%	102%	124%	182%	83%	110%	52%	102%	77%	103%	70%	100%	100%	100%
Working Capital (\$m)	7.4	4.6	4.4	3.5	10.5	11.3	0.3	7.5	5.6	6.9	8.3	1.8	-1.2	1.0	0.6	1.4	0.0	73.8	57.8	54.8
Working Capital (days)	83	50	73	127	186	123	8	77	108	183	71	62	-49	56	17	43	4	82	70	68
As % of System Ave.	101%	61%	89%	154%	226%	150%	10%	94%	131%	222%	86%	75%	-60%	68%	21%	52%	5%	100%	100%	100%
Accounts Receivable:																				
From Donors (\$m)	6.6	4.6	4.9	1.3	1.1	4.0	3.0	6.9	1.7	2.1	6.0	2.1	2.1	1.0	1.2	1.1	0.7	50.6	43.5	43.7
From Others (\$m)	2.1	1.4	0.4	0.4	0.8	3.2	0.4	1.5	1.2		1.5	0.3	0.7	0.5	0.6	0.3	0.0	15.4	19.0	18.0
Donors as % tot	76%	77%	92%	78%	60%	56%	88%	82%	58%	100%	80%	89%	75%	67%	67%	81%	95%	77%	70%	71%
Days, Total	93	66	89	57	34	73	97	86	64	57	64	80	103	80	50	50	123	74	75	69
As % of System Ave.	126%	90%	121%	78%	46%	99%	132%	117%	87%	78%	87%	109%	140%	109%	68%	68%	167%	100%	100%	100%
Accounts Payable:																				
To Donors (\$m)	8.9	3.0	3.0	1.2	5.6	6.1	2.5	5.5	1.8	2.5	12.3	2.3	2.5	1.4	2.5	1.8		62.6	33.7	28.7
To Others (\$m)	3.1	2.2	0.7	0.8	3.8	5.3	0.5	9.3	2.2		15.1	0.2	2.7	0.5			0.5	46.8	34.6	37.2
Donors as % tot	74%	58%	81%	59%	59%	54%	84%	37%	44%	100%	45%	91%	49%	71%	100%	100%	0%	57%	49%	44%
Days, Total	129	56	61	70	167	115	82	150	86	67	235	83	145	101	66	66	82	122	82	74
As % of System Ave.	106%	46%	50%	57%	137%	94%	67%	123%	71%	55%	193%	68%	119%	83%	54%	54%	67%	100%	100%	100%
Net Position: receivable/(payable)																				
Cash (\$m)	-3.3	0.9	1.7	-0.4	-7.5	-4.1	0.6	-6.3	-1.0	-0.4	-19.8	-0.1	-2.4	-0.4	-0.6	-0.4	0.2	-43.4	-5.8	-4.2
Days	-36	10	28	-13	-133	-42	15	-64	-22	-10	-171	-3	-42	-21	-16	-16	41	-48	-7	-5